

The Work Opportunity Tax Credit

The Work Opportunity Tax Credit provides tax incentives to businesses that hire and retain new employees who are members of qualified groups. It is based on the number of hours worked, length of employment, and earnings.

- Any size business can benefit
- Reduce tax liability
- Easy application process
- Hire qualified individuals

*Groups That Qualify For The Tax Credit

Veterans
SSI Recipients
Vocational Rehabilitation Referrals
Ex-Felons
Food Stamp (SNAP) Recipients
TANF Recipients
Designated Community Resident
****Summer Youth**

** Hire dates on or after January 1, 2015 are pending reauthorization from Congress*

***A 16 or 17 year-old youth who works for the employer between May 1 and September 15 and lives in an Empowerment Zone*

FORMS ARE LOCATED AT

www.dol.state.ga.us/forms_and_publications.htm



www.dol.state.ga.us



REDUCE YOUR TAX BILL

Maximum Tax Credit

Veterans

From \$2,400 to \$9,600

Non-Veteran Groups

From \$1,200 in one year to \$9,000 over two years

Three Simple Steps to Apply

1. Complete IRS Form 8850, Pre-Screening Notice and Certification Request by the date of the job offer.
2. Complete the USDOL form ETA 9061-Individual Characteristics Form.
3. Submit the signed and dated IRS and USDOL forms no later than the 28th calendar day after the new employee starts work.

Applications must be submitted either electronically* using the Georgia eWOTC at <https://wotc.gdol.ga.gov/> (which is recommended) or by mail using the most recent versions of the IRS Form 8850 (Rev. 1-2013) and ETA Form 9061 (July 2013) to:
WOTC Unit- Georgia Department of Labor
148 Andrew Young International Blvd, NE Ste. 400
Atlanta, GA 30303-1751

*if Legal Forms Holder

FOR ADDITIONAL INFORMATION

www.doleta.gov/business/incentives/opptax

